APPENDIX "A."

STATUTES INVOLVED.

Title 20, Part V, Code of the District of Columbia, 1929, provides in part as follows:

> "Section 752. All personal property in the District * * * subject to taxation shall be listed and assessed at not less than the full and true value thereof in lawful money."
>
> "Section 754. On all tangible personal property * * * there shall be paid to the collector of taxes of the District of Columbia the rate of tax fixed in accordance with section 681 of this title.
>
> The moneys and credits * * * of any person, firm, association, or corporation resident or engaged in business within said District shall be scheduled and appraised in the manner provided by section 753 of this title for listing and appraisal of tangible personal property and assessed at their fair cash value and as taxes on said moneys and credits there shall be paid to the tax collector of said District not less than five-tenths of 1 per centum of the value thereof * * *."

Title 20, Supp. III, to the Code of the District of Columbia, 1929, Sections 970 to 970 (15) inclusive provide in part as follows:

> "Section 970 (1) (d) The term 'business' shall include the carrying on or exercising for gain or economic benefit, either direct or indirect, any trade, business, profession, vocation, or commercial activity in or on privately owned property, and in or on property owned by the United States Government * * *, not including, however, labor or services rendered by any individual as an employee for wages, salary or commission."
>
> "Section 970 (1) (e) The term 'gross receipts' means the gross receipts received from any business in the District * * *, including cash, credits, and property of any kind or nature, without any deduction therefrom on account of the cost of the property sold, the cost of materials, labor, or services, or other costs, interest or discount paid, or any other expenses whatsoever * * *

Provided further, that in connection with commission merchants, attorneys or other agents, the term 'gross receipts' shall be deemed to mean the gross amount of such commissions or gross fees received by them, * * *'''

"Section 970 (2) No person shall engage in or carry on any business in the District * * * without first having obtained a license so to do from the Commissioners * * *."

"Section 970 (5) For the privilege of engaging in business in the District of Columbia, each person so engaged shall pay to the collector of taxes of the District * * * a tax equal to two-fifths of 1 per centum of the gross receipts in excess of $2,000 derived from such business for the calendar year 1936: *Provided, however,* That the tax imposed by this section shall be payable only upon the gross commissions of any person engaged in the business of a broker or agent, and shall not be payable upon the funds of his principal, of which he is a mere conduit."